

SCHOOL TAX**LEVY QUERY**

Submitted to Attorney General Prichard by School Superintendent Hadley.

IMPORTANT DECISION RENDERED

The following decision has been rendered by Attorney General George W. Prichard, in answer to a letter from Prof. Hiram Hadley, superintendent of public instruction:

Sir—I have your favor of the 12th instant, enclosing letter from Joan Morrow, president of the board of education of the city of Raton, relative to the levying of taxes for school purposes, etc.

Mr. Morrow's inquiry is as follows: "Now the point we desire settled is whether the ten mills to be voted upon at the election in July must also include the two and one-half mills interest levy, as is authorized by the laws of 1903, Chapter 72; or have we the power and authority to levy ten mills for school purposes and two and one-half mills for interest in addition to the ten mills? Also, what notice of election is required?"

The above is supplemented by another question from you, as follows: "Do the county commissioners have power to make this levy of two and one-half mills without any vote of the people?"

The law on the subject of the levy of taxes for school purposes tersely stated, is as follows: Sec. 1534 of the compiled laws of 1897, the school directors are authorized and empowered to "levy a tax when necessary not exceeding five mills on the dollar, in any one year, on the taxable property of their respective districts."

This was the law on the subject until March 17, 1903, when the legislature amended the above section and added to it the following proviso: "Provided, that any school district, upon a majority vote of the legal taxpayers thereof at a regularly called election for the purpose, may have the power to levy for school purposes not to exceed seven and one-half mills, including the five mills levy heretofore authorized for such purposes."

Thus the law on the subject stood until March 16, 1905, when the legislature again amended section 1534 in the following language: "Provided, that any school district upon a majority vote of the legal taxpayers thereof at a regularly called election for the purpose, may have the power to levy for school purposes not to exceed ten mills, including the five mill levy heretofore authorized for such purposes."

It will be observed that this last amendment is in the same language as the amendment of 1903, except ten mills is substituted for seven and one-half mills. From the above it will be seen that under section 1534 of the compiled laws, a tax levy of five mills could be made. Under section 1, chapter 109, of the session laws of 1905, amending said section 1534, five mills more may be added. In other

words, the ten mill levy provided for in the law of 1905, includes the five mill levy in section 1534.

There is another provision in chapter 74, of the session laws of 1903, regarding a special levy by the district board in the same manner as the levy is made in section 1534 of the compiled laws of 1897, but this provision applies to the raising of money for the payment of outstanding school bonds, etc., and has nothing to do with the ten mill levy provided for in the laws of 1905.

It would seem that section 4, chapter 64, of the session laws of 1905, that the board of education and school directors have nothing further to do with making the levies to pay interest on school bonds that are issued in accordance with the terms of that act, but that this duty is conferred on the county commissioners. Under the act referred to, it is made the duty of all school boards to ascertain the indebtedness of their districts and to issue coupon bonds to creditors, etc. Section 4 of this act, provides among other things, that the board of education and board of school directors leasing bonds under this act shall notify the boards of county commissioners on or before the first Monday in May in each year of the amount required to pay the interest on such bonds and the county commissioners shall at the time of making the levy for other taxes, levy a tax sufficient to pay the annual interest on such bonds.

This levy, of course, is independent of the ten mill levy for "school purposes" provided for in chapter 109, session laws of 1905, and requires no vote of the people or the tax payers of the district concerned.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

Regarding your remaining inquiry as to notice of elections, etc., I have to say that the law is silent upon that subject. I would suggest, however, that notices, posted in at least three public places in the district calling the election, and giving the time required to the election of school directors would be sufficient. An election of this kind, would in my judgment, be regarded as regularly called under the law.

BASE BALL LEADERS ON YEAR 1906

B.B. JOHNSON

HARRY C. PULLIAM

By Harry Pulliam.
The base ball outlook for 1906, in my opinion, justifies the prediction that it will be the best in the history of the game. The country is prosperous, the game was never on a better footing in the matter of protection and government, and the interest in the game is keeping pace with the progress of the country.

Speaking of the National League, we have much to base our hopes upon for a banner season. The year 1905 financially, was the best the National League has enjoyed for years. At the conclusion of the season the champion club of the National League emphatically established its claim to superiority by winning the great honor of the world's championship in a most decisive manner. The result of the post-season series was of great benefit to organized base ball as a whole as well as to the National League through the prestige obtained by the success of its representative team. In addition to the prestige of starting the campaign of 1906 in possession of the world's championship, the old league will offer an additional attraction to its patrons in the form of a more interesting and exciting championship race than the preceding year. The reason for this is that

all of our teams have been strengthened, particularly the so-called weaker teams. By judicious trading of players, the strength of our organization has been more equalized and the prospect is that our race will be one of interest from start to finish.

By Ban Johnson.
In my opinion, the American League teams have never been so well balanced for a championship race as they are this year. The eight clubs seem to be so near together on a championship standpoint that the race among them will be one of the best contested in the history of base ball.

In a general way all of the clubs have been strengthened. I look for a prosperous year in base ball if the weather conditions favor us. The struggle for the world's championship last fall, while it did not wind up exactly as the American League might have preferred it would, in any event left a good taste in the mouths of the base ball enthusiasts, for it was a splendidly played series of games.

B. B. JOHNSON,
President American League.

which he is interested, and which will demand his presence in the capital for some months.

Governor Herbert J. Hagerman yesterday received notification that W. C. Porterfield, of Silver City, members of the territorial board of pharmacy, would retire after a number of years' service. The governor announced that he would appoint C. S. Moore, of Roswell, a druggist, to fill the vacancy.

"Mr. Porterfield has been a conscientious member of this board, and has done good and efficient work," said the governor. "His retirement was not solicited by me, but was made of his own accord. For some time residents in the Pecos valley have said that they needed a representative on the board, and I believe all members of the pharmacy board are of the same opinion. For this reason I shall appoint Mr. Moore."

More Spring Snake Stories.
Valparaiso, Ind., March 29.—Mort

Gunning, one of the best known farmers in the county, killed a fur snake in the woods on his farm yesterday. The fur snake was at one time common in Indiana, but was practically exterminated several years ago, owing to the heavy demand for furs. The fur snake, as its name indicates, has a heavy fur, much like a fox's. This enables the snake to withstand the lowest temperature, but makes the reptile sluggish in the summer.

Always Keeps Chamberlain's Cough Remedy in His House.
"We would not be without Chamberlain's Cough Remedy. It is kept on hand continually in our home," says W. W. Kearney, editor of the Independent, Lowry City, Mo. That is just what every family should do. When kept at hand ready for instant use, a cold may be checked at the outset and cured in much less time than after it has become settled in the system. This remedy is also without a peer for croup in children, and will prevent an attack when given as soon as the child becomes hoarse, or even after the croupy cough appears, which can only be done when the remedy is kept at hand. For sale by all druggists.

WANT TRAINED MACHINISTS FOR NAVY DEPARTMENT.

Washington, D. C., March 20.—Secretary Bonaparte has approved the plan for furnishing ships of war with enlisted men who shall remain permanently in the engine room force. Great difficulty has been encountered heretofore in getting men to serve in that capacity, and the percentage of desertions in the branch has been considerable. Under the new plan there will be established at Norfolk a school for naval machinists as a part of the system of training the enlisted force, the superintendent of which is Rear Admiral S. M. Thomas.

Men who have served the required period at the naval station at Newport will be permitted to select their duty, whether on the deck or in the engine or fire rooms. Those who chose the latter will be made coal passers, which is perhaps the most unpopular of the branches of naval work. They will serve on that work for some months and become thoroughly familiar with the construction of the bunkers, where the coal is stored, and learn all that pertains to the handling of fuel. Later they will shovel coal into the furnaces, and at the end of three years, those who re-enlist and have passed the examination, will be sent to the new school at Norfolk, and come out as machinists' mates, second class, which puts them on the road for rapid promotion.

Torture by Savages.
"Speaking of the torture to which some of the savage tribes in the Philippines subject their captives, reminds me of the intense suffering I endured for three months from inflammation of the kidneys," says W. M. Sherman of Cushing, Me. "Nothing helped me until I tried Electric Bitters, three bottles of which completely cured me. Cures liver complaint, dyspepsia, blood disorders and malaria, and restores the weak and nervous to robust health. Guaranteed by all druggists. Price 50c."

Senator Smoot is now accused of having three wives. If he has, let's deal gently with him. Don't kick a man when he's down.

JAPAN WORKS WHILE UNCLE SAM SLEEPS

JAPAN'S ACTIVITY.
The Japanese government is engaged actively in subsidizing nearly every principal industry in the island. Money is plenty. The government is rapidly refunding its war loans at 5 per cent. Plans are on foot for floating museums of Japanese wares to visit all parts of the world to drum for trade.

Washington, March 20.—A few members of congress are beginning to realize that the United States stands to lose in the coming struggle for the trade of the orient. Unless something is done—and at once—the great prize of the three thousand million dollar trade of China and Asiatic India will go to our great commercial rival, Japan.

Senator L. S. Overman, of North Carolina, as a member of the senate committee on manufactures, has introduced a bill to appoint a commission to study ways and means for covering and increasing American commerce in foreign territories, and chiefly in the far east. The bill, however, has made no progress.

The department of commerce and labor is receiving reports from our consuls in Japan which in their forecast of a commercial war are calculated to alarm.

Already the Japanese government owns or controls a large per cent of the railways and directly controls the telegraph and telephone lines, and the production of camphor, oil, and the production of practically all the American Pacific steamship lines, and investigation showed that this move was backed by the Japanese government.

It requires no argument to prove that Japan would have the United States at a considerable disadvantage in the coming commercial war with all the ships in her possession.

For many years the government has been behind the silk industry



and the rice growing industry which is coming into active competition with the fields of Texas and the southeast. Recently the Japanese government decided to wipe out the competition between various match factories, which it did by organizing them into a trust—under federal supervision and control.

A representative of the government is put on each bank's board of directors, and if the bank seems to be doing its work properly, the government sees to it that it has plenty of funds.

For a number of years the nikado has given a liberal subsidy to the Japanese merchant marine. With this fostering help the Toyo Kisen Kaisha has grown to be one of the dominating lines of the Pacific. Only the other day, it appears, this line made a bid for the purchase of practically all the American Pacific steamship lines, and investigation showed that this move was backed by the Japanese government.

It requires no argument to prove that Japan would have the United States at a considerable disadvantage in the coming commercial war with all the ships in her possession.

For many years the government has been behind the silk industry

TAKING UP LAND IN RIO ARRIBA COUNTY.

Auditor W. G. Sargeant returned to Santa Fe Saturday evening, from a visit to his home at El Rito, Rio Arriba county. Auditor Sargeant stated that a number of settlers have purchased tracts of land from the Irrigated Land company, which owns portions of the Lobato Land grant, and which company is now constructing a reservoir and ditch system in the El Rito valley. E. G. Miller of Denver is chief engineer of the company and has charge of the operations.

It will not cost you a cent to try Chamberlain's Stomach and Liver Tablets, and they are excellent for stomach troubles and constipation. Get a free sample at any drug store.

Subscribe for The Citizen and get all the news.

ANTI-SALOON LEAGUE ORGANIZED AT TUCSON.

The Anti-Saloon League now has a foothold in Tucson. The other evening, at the Methodist church, in that city, a meeting was held and a branch of the organization was formed.

R. A. Alton was chosen president, and John McBride was named secretary. The meeting was fairly well attended and was presided over by W. W. Havens of Albuquerque, superintendent of the league for Arizona and New Mexico.

It was decided to hold another meeting at the Baptist church. At this meeting plans were talked over for the organization and it was decided what steps would be taken to increase the membership of the organization and to make it a power in Tucson.

Try a Citizen want ad.

You May Buy or You May Wait

But Things **MUST** Come Our Way!

You'll Have to, Also!

YOU May Think We Are **SPECULATING**

WE Know We Have a **"GOOD THING"**

Remember: That WE can afford to wait, but YOU cannot; in growing cities, the best residences are seldom built on the low lands. That we are the sole owners of the only heights overlooking the center of the city and which, covering over fifty square blocks, are but eight blocks distant from the heart of the business district. That, having held this tract intact for years, we now are offering it for residence purposes only, and that our deeds will exclude, for all time, all factories, stores, saloons, boarding houses, etc. That we are expending in improvements over FIFTY THOUSAND DOLLARS and TWO YEARS WORK and, at our own expense, are grading the lots and streets, building cement walks and planting trees. That we own our own water plant and will furnish you from deep wells, an ample supply of soft water at a price lower than the present rates. That the entire tract will be graded to a gentle slope, permitting to every residence the Best of Drainage, Broad, Low Terraces, and a Magnificent View of the Mountains, Mesa, City and Valley. That here you are above the dust and the dirt—or mud—the smoke and the noise of less favored localities. **REMEMBER THAT:**

The Natural Advantages We Had—We Made the Artificial!

That SILVER AVENUE, and its adjacent blocks, the only street now ready, the CREAM OF THE ENTIRE ADDITION, will be the **FINEST IN ALL NEW MEXICO OR ARIZONA.** That, beginning at one park and ending at another, and also parked on both sides throughout its entire length, it is a boulevard eighty feet broad, lying on the crest of the highest ground in the tract.

That on this avenue a thirty-foot building line is imposed, that the lots are sold only in sites of 100x132 feet, that no dwelling may cost less than \$4,000, and that the purchaser insures to himself and his heirs, his home amid beautiful residences and the quiet and refinement of such surroundings. That the sixty sites on this avenue are so advantageously situated that nothing similar can ever again be offered in the City of Albuquerque.

Also Remember That the Majority of the Directors of this Company Have Bought Here and Expect to Build at Once.

GO UP AND SEE! THEN SIT DOWN AND REASON!

The Terrace Addition Improvement Company

M. P. STAMM, Secretary and Selling Agent